

Salter & Company, LLC
Certified Public Accountants
4600 EAST-WEST HIGHWAY • SUITE 300
BETHESDA, MD 20814
Telephone 301 830-7400 Facsimile 301 830-7401

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April 26, 2011

Mr. Daniel T. Buckley
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Elections Commission
999 E Street, NW
Washington, DC 20463

Dear Mr. Buckley:

Subject: Amended Year-End Report (11/23/10-12/31/10)


Our client, United Association Political Education Committee (UAPEC), has instructed us to respond to your notice dated April 11, 2011. We have enclosed a copy of that notice for your convenience.

With respect to your first inquiry, I simply made an error when I completed the original Year-End Report by incorrectly entering the amount for Line 11 (a) (ii). I discovered my error when I was preparing the February 20th monthly report. My opening cash balance on the FEC form did not agree with my bank reconciliation for Decerober, 2010. That is why I filed the amended Year-End Report.

With respect to your second inquiry, you listed five specific transfers from affiliated committees that were reported in Line 12. You requested that we review each transaction as to the source of the transfer received by the UAPEC. That review has been completed and the UAPEC has determined that two amounts were transfers from affiliated federal PAC committees (reported correctly), and that three amounts were transfers from non affiliates acting as collection agents for the UAPEC. An amended Year-End Report will be prepared to properly account for the findings.

I certainly hope that I have addressed your questions. If you should need any additional information please contact me at your earliest convenience.

Sincerely,


Jerome J. Robertson, CPA